

Texas Department of Health

William R. Archer III, M.D. Commissioner of Health

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December 13, 1999

Mrs. Cindy Powell, CPA, Executive Director of Finance Arlington Independent School District 1203 West Pioneer Parkway Arlington, Texas 76301-6246

Dear Mrs. Powell:

We have reviewed the audit report on Arlington Independent School District for the year ended August 31, 1999. The report was prepared by Pickens, Snodgrass, Koch & Company, Certified Public Accountants. We reviewed the report to determine if Arlington Independent School District met the audit requirements of Office of Management and Budget (OMB) Circular A-133.

Our review was limited to an examination of the audit report and related reports on compliance and internal controls. We did not examine the audit working papers nor did we evaluate the adequacy of the audit work performed. In our opinion, Arlington Independent School District met the audit requirements of OMB Circular A-133 for the year ended August 31, 1999.

We have made this letter and your report available to appropriate officials in this Department.

Sincerely,

Frank E. Ditmore, CPA

Director

Internal Audit Division

Audit Number: 99-0245